# House . . . . . . . . . . . . No. 4444

Message from His Excellency the Governor recommending legislation relative to making appropriations for the Fiscal Year 2010 to provide for supplementing certain existing appropriations and for certain other activities and projects.

## The Commonwealth of Massachusetts



EXECUTIVE DEPARTMENT
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DEVAL L. PATRICK GOVERNOR TIMOTHY P. MURRAY LIEUTENANT GOVERNOR

January 27, 2010

To the Honorable Senate and House of Representatives:

I am filing for your consideration a bill entitled "An Act Making Appropriations for the Fiscal Year 2010 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects."

Consistent with our previously planned expenditures for fiscal year 2010, the legislation I am filing includes supplemental funding requests of \$229 million to fund obligations including:

- \$200 million for the MassHealth accounts. This amount is approximately 2/3 of the total anticipated shortfall within MassHealth accounts. The shortfall is related to utilization, enrollment and claims processing. As the fiscal year continues and caseload increases become clearer, I intend to file additional amounts to fund the remaining shortfall to the extent necessary.
- \$8 million for a deficiency within the Department of Correction. This amount will avoid any facility closures in fiscal year 2010.
- \$7.2 million to fund costs associated with the January special election.
- \$2.1 million within the Veterans' Benefits account to support fourth quarter reimbursements to cities and towns for Veterans' benefits that have experienced increases in caseload.

In addition to these amounts, I am requesting funds to implement historic agreements with our state employee unions, which in the spirit of shared sacrifice will allow us to avoid further layoffs and spending reductions, including reserves for:

- salary adjustments associated with an agreement with the National Association of Government Employees
- salary adjustments associated with an agreement with Service Employees International Union, Local 509.
- salary adjustments associated with an agreement with American Association of Federal, State, County and Municipal Employees, Council 93
- reimbursements to union employees and managers who have experienced cost increases as a result of changes in health benefits, but who have contributed to the overall budget solve by taking furloughs and deferring wage increases in fiscal year 2010.

Moreover, in this legislation, I propose several provisions that provide greater flexibility in managing spending throughout the remainder of fiscal year 2010. These include providing MassHealth with line item transferability. MassHealth typically receives Legislative authority at the end of each fiscal year to transfer funds among line items in order to mitigate deficiencies in some accounts with surpluses in others. I am requesting this authority earlier in the year in order to minimize the amount of additional supplemental funding needed within these accounts.

I also recommend providing Early Education and Care with line item transferability –The FY10 General Appropriations Act, authorizes EEC to transfer up to 3% among its line items to manage caseload changes. I am requesting additional authority in fiscal year 2010 to manage caseload pressures that exceed this 3% threshold.

All the above fiscal year 2010 items are quite time-sensitive. Accordingly, I especially request their prompt enactment. In addition, other proposals included in this legislation will allow initiatives to begin in fiscal year 2010 and achieve full-year savings in fiscal year 2011. Such as:

- Debt Refinancing. As part of the comprehensive plan to address fiscal year 2011 budgetary shortfalls, I propose a two-step refinancing which would result in up to \$299,415,000 in fiscal year 2011 budgetary savings. The first step is to refinance approximately \$200 million of the \$1.02 billion in principal due in fiscal year 2011 to smooth an unusual spike in debt service. The second step is to refinance an additional \$100 million to provide additional fiscal year 2011 budgetary relief, if required.
- Limiting Film Tax Credits. I recommend limiting these credits to \$50 million in each of fiscal years 2011 and 2012, as part of our fiscal solutions. The timing of these constraints requires their enactment no later than March 2010.

Finally, several initiatives will help us manage the Commonwealth's broader fiscal context. I am refilling the proposal to mitigate the effects on municipalities of the Commonwealth's reduction in Quinn Bill funding. This language clarifies that municipalities are not liable for the state share of Quinn Bill payments, unless a collective bargaining agreement

specifically so provides. I am also proposing a Housing Development Incentive Program to increase residential growth, expand diversity of housing stock, support economic development, and promote neighborhood stabilization in designated Housing Development Zones within gateway municipalities. This program will have no additional state cost, because its \$5 million annual cost will come from adjusting the limit on the Economic Development Incentive Program that you enacted last year. Finally, I am including a proposal to fund the Boston teacher retirement system in a manner more closely resembling the provisions for other retired teachers.

Sufficient revenues are estimated to be available to finance these appropriations. I urge your prompt and favorable consideration of this bill.

Respectfully submitted,

DEVAL L. PATRICK,

Governor.

## The Commonwealth of Massachusetts

In the Year Two Thousand and Ten

An Act Making Appropriations for the Fiscal Year 2010 to Provide for Supplementing Certain Existing Appropriations and for Certain Other Activities and Projects.

Whereas, The deferred operation of this act would tend to defeat its purposes, which are forthwith to make supplemental appropriations for fiscal year 2010 and to make certain changes in law, each of which is immediately necessary to carry out those appropriations or to accomplish other important public purposes, therefore it is hereby declared to be an emergency law, necessary for the immediate preservation of the public convenience.

Be it enacted by the Senate and House of Representatives in General Court assembled, and by the authority of the same, as follows:

1 SECTION 1. To provide for supplementing certain items in the general appropriation act and 2 other appropriation acts for fiscal year 2010, the sums set forth in section 2 are hereby appropriated 3 from the General Fund unless specifically designated otherwise in this act or in those appropriation 4 acts, for the several purposes and subject to the conditions specified in this act or in those 5 appropriation acts, and subject to the laws regulating the disbursement of public funds for the fiscal 6 year ending June 30, 2009. These sums shall be in addition to any amounts previously appropriated 7 and made available for the purposes of those items.

9	9 SECTION 2.	
10	TREASURER	AND RECEIVER-GENERAL
11	1 Office of the T	reasurer and Receiver-General
12	2 0612-0105	\$200,000
13	OFFICE OF T	HE STATE COMPTROLLER
14	4 Office of	of the State Comptroller
15	5 1599-3384	\$2,500,000
16	6 EXECUTIVE OFFICE (	OF HEALTH AND HUMAN SERVICES
17	7 Departn	ent of Veterans' Services
18	8 1410-0400	\$2,113,000
19	9 Divisio	n of Medical Assistance
20	0 4000-0600	\$107,107,510
21	1 4000-0700	\$92,829,490
22	2 EXECUTIVE OFFICE	OF PUBLIC SAFETY AND SECURITY
23	3 Depo	artment of Correction
24	4 8900-0001	\$8,000,000
25	SECTION 2A. To provide for ce	rtain unanticipated obligations of the commonwealth, to
26	6 provide for an alteration of purpose for	current appropriations, and to meet certain requirements
27	of law, the sums set forth in this section	n are hereby appropriated from the General Fund unless
28	specifically designated otherwise in th	is section, for the several purposes and subject to the
29	o conditions specified in this section, and	subject to the laws regulating the disbursement of public
30	funds for the fiscal year ending June 30	, 2010. These sums shall be in addition to any amounts
31	previously appropriated and made availa	ble for the purposes of those items.
32	2 EXECUTIVE OFFICE FO	OR ADMINISTRATION AND FINANCE
33	3 Office of the Secre	tary of Administration and Finance

34	1399-0030	For a reserve for election costs including but not finited to special election
35		costs for municipalities; provided, that any unexpended funds from this line
36		item shall be made available in fiscal year 2011\$7,200,000
37	1599-1027	For a reserve for reimbursement to certain employees of the commonwealth
38		for certain increases in health care cost-sharing expenditures\$6,821,690
39	1599-1980	For a reserve for collective bargaining agreements ratified by employee
40		organizations during fiscal year 2010; provided, that the secretary of
41		administration and finance may transfer funds from this reserve to other items
42		to implement such ratified agreements and shall notify the house and senate
43		committees on ways and means in writing within 30 days after any such
44		transfer; and provided further, that a transfer from this reserve to implement
45		such a ratified agreement shall constitute approval of that agreement under
46		section 7 of chapter 150E of the General Laws without further action by the
47		general court
48	1599-4281	For a reserve to meet the fiscal year 2010 costs of salary adjustments and
49		other economic benefits authorized by the collective bargaining agreement
50		between the Commonwealth of Massachusetts and the National Association of
51		Government Employees, and to meet the fiscal year 2010 costs of salary
52		adjustments and other economic benefits necessary to provide equal
53		adjustments and benefits to employees employed in confidential positions
54		which otherwise would be covered by this agreement; provided, that the
55		personnel administrator, with the approval of the secretary of administration
56		and finance, shall determine these adjustments and benefits for the
57		confidential employees in accordance with the collective bargaining
58		agreement then in effect which otherwise would cover these positions; and
59		provided further, that the secretary may transfer from the sum appropriated in
60		this item to other items of appropriation and allocations thereof for fiscal year

2010 amounts that are necessary to meet these costs where the amounts otherwise available are insufficient for the purpose, in accordance with a transfer plan which shall be filed in advance with the house and senate committees on ways and means....25,810

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1599-4282 For a reserve to meet the fiscal year 2010 costs of salary adjustments and other economic benefits authorized by the collective bargaining agreement between the Commonwealth of Massachusetts and the Service Employees International Union, Local 509, and to meet the fiscal year 2010 costs of salary adjustments and other economic benefits necessary to provide equal adjustments and benefits to employees employed in confidential positions which otherwise would be covered by this agreement; provided, that the personnel administrator, with the approval of the secretary of administration and finance, shall determine these adjustments and benefits for the confidential employees in accordance with the collective bargaining agreement then in effect which otherwise would cover these positions; and provided further, that the secretary may transfer from the sum appropriated in this item to other items of appropriation and allocations thereof for fiscal year 2010 amounts that are necessary to meet these costs where the amounts otherwise available are insufficient for the purpose, in accordance with a transfer plan which shall be filed in advance with the house and senate 

1599-4283 For a reserve to meet the fiscal year 2010 costs of salary adjustments and other economic benefits authorized by the collective bargaining agreement between the Commonwealth of Massachusetts and the American Association of Federal, State, County and Municipal Employees, Council 93, and to meet the fiscal year 2010 costs of salary adjustments and other economic benefits necessary to provide equal adjustments and benefits to employees employed

### Sex Offender Registry Fee

SECTION 3. Section 178Q of chapter 6 of the General Laws, as so appearing, is hereby amended by striking out, in lines 23 and 24, the words "by the sex offender registry board and shall be transmitted to the treasurer for deposit into the General Fund", and inserting in place thereof the following words:- and retained by the sex offender registry board.

#### Technical Fix for Life Sciences Tax Incentive Program

- SECTION 4. (A) Section 5 of chapter 23I of the General Laws is hereby amended by striking out subsection (d) and inserting in place thereof the following subsection:-
- (d) There shall be established a life sciences tax incentive program. The center, in consultation with the department, may annually authorize incentives, including incentives carried forward, refunded or transferred, pursuant to the following: subsection (m) of section 6 of chapter 62, subsection (n) of said section 6 of said chapter 62, paragraph 17 of section 30 of chapter 63, section 31M of said chapter 63, paragraph 6 of subsection (f) of section 38 of said chapter 63, the fourth paragraph of section 38C of said chapter 63, subsection (j) of section 38M of said chapter 63, section 38U of said chapter 63, section 38V of said chapter 63, section 38W of said chapter 63, the third paragraph of section 42B of said chapter 63, and subsection (xx) of section 6 of chapter 64H, in a cumulative amount, including the current year cost of incentives allowed in previous years, that shall not exceed \$25,000,000 annually. The center may, in consultation with the department, limit any incentive or incentives to a specific dollar amount or time duration, or

in any other manner deemed appropriate by the department; provided, however, that the

120 121 122	department shall only allocate said incentives among commonwealth certified life sciences companies pursuant to subsection (b) and shall award said tax incentives pursuant to subsection (c).
123 124 125 126 127	The center shall provide an estimate to the secretary of administration and finance of the tax cost of extending benefits to a proposed project before certification, as approved by the commissioner of revenue, based on reasonable projections of project activities and costs. Tax incentives shall not be available to any certified life sciences company unless expressly granted by the secretary of administration and finance in writing.
128	(B) Sections 14 and 52 of chapter 130 of the acts of 2008 are hereby repealed.
129	(C) This section shall take effect as of January 1, 2009.
130	State Use of Owner Controlled Insurance Programs
131 132	SECTION 5. Chapter 30 of the General Laws is hereby amended by inserting after section 39S the following section:-
133 134 135 136 137 138 139	Section 39T. Notwithstanding section 8 of chapter 268A, the following agencies and authorities may implement competitively procured owner controlled insurance programs, and may permit the use of contractor controlled insurance programs, on projects having estimated construction costs equal to or greater than \$50,000,000: the division of capital asset management and maintenance, the department of transportation, the Massachusetts Port Authority, the Massachusetts Water Resources Authority, the Massachusetts State Colleges Building Authority, and the University of Massachusetts Building Authority.
140	Boston Teachers Retirement Funding
141 142 143	SECTION 6. (A) Section 1 of chapter 32 of the General Laws, as amended by sections 1 to 3 of chapter 21 of the acts of 2009, is hereby further amended by striking out the definition of "Commonwealth's pension liability" and inserting in place thereof the following definition:-
144 145 146 147 148 149 150 151 152 153	"Commonwealth's pension liability", the financial obligation of the commonwealth to pay all retirement benefits pursuant to this chapter for the state employees' retirement system, the teachers' retirement system, for teachers employed by the city of Boston and for the Commonwealth's share of the administrative cost of the State-Boston retirement system, and to reimburse local retirement systems for cost of living adjustments pursuant to section 102 and including any other pension obligations of a system or of the commonwealth relative to future pension liabilities which the commonwealth may assume by general or special law on behalf of any system other than the state employees' retirement system, the teachers' retirement system and for teachers employed by the city of Boston, and the commonwealth's financial obligations which are associated with cost-of-living adjustments or other benefits for members of systems

- other than the state employees' retirement system and the teachers' retirement system who are not
- teachers employed by the city of Boston.
- 156 (B) The definition of "Commonwealth's Pension Liability Fund" in said section 1 of chapter 32,
- as appearing in the 2008 Official Edition, is hereby amended by striking out, in line 134, the
- words "and teachers' retirement systems" and inserting in place thereof the following words:-
- retirement system, the teachers' retirement system and State-Boston retirement system on behalf
- of teachers who are members of said system.
- (C) Said section 1 of chapter 32, as so appearing, is hereby further amended by striking out, in
- lines 533 to 538, the words "; provided, that "teacher" shall not be deemed to include, nor shall
- sections one to twenty-eight inclusive apply, to any person who is a teacher in the public schools
- of the city of Boston, except to such a teacher who on September first, nineteen hundred and
- twenty-three, was employed by the city of Boston and was then a member of the teachers'
- retirement system".
- (D) Section 2 of said chapter 32, as so appearing, is hereby amended by inserting after the words
- "system", in line 23, the following words:- ,but any teacher employed by the school committee of
- the city of Boston shall be included in the State-Boston retirement system.
- (E) Section 20 of said chapter 32, as so appearing, is hereby amended by inserting after the word
- "town", in line 17, the following words:-, except the city of Boston,.
- 172 (F) Said section 20 of said chapter 32, as so appearing, is hereby further amended by striking out,
- in lines 24 to 27, the words "or under the State-Boston retirement system, and the chairman or
- secretary of the school committee of such city or town, or the chairman or executive officer of
- the Boston retirement board," and inserting in place thereof the following words:-
- and the chairman or secretary of the school committee of such city or town.
- (G) Section 22 of said chapter 32, as so appearing, is hereby amended by inserting after the first
- sentence the following sentence:- The State-Boston retirement system shall establish said funds
- to credit assets received, acquired or held attributable to non-teacher members of said system and
- shall also establish said funds to credit assets received, acquired or held attributable to teachers
- 181 who are members of said system.
- 182 (H) Said section 22 of said chapter 32, as so appearing, is hereby further amended by striking
- out, in lines 789 to 790, the words "and the teachers' retirement system" and inserting in place
- thereof the following words:-, the teachers' retirement system and the State-Boston retirement
- system; and by striking out, in lines 790 to 791, the words "and the teachers' retirement board"
- and inserting in place thereof the following words:-, the teachers' retirement board and the State-
- Boston retirement system for the purpose of funding their teacher retirement benefits.

- (I) Said section 22 of said chapter 32, as so appearing, is hereby further amended by inserting in
- subparagraph (i) of paragraph (c) of subdivision (7), after the second sentence, the following 3
- sentences:- In addition to the foregoing, the State-Boston retirement system shall furnish to the
- actuary any information that the actuary requires to determine the amount payable on account of
- the employment of teachers in the city of Boston. The actuary shall determine the amount
- payable on account of the employment of such teachers, and a separate amount payable as a
- result of the employment of all other members of the State-Boston retirement system. The
- actuary shall specify in a written notice to the State-Boston retirement board the specific amounts
- payable as a result of the employment of teachers in the city of Boston and of all members of the
- 197 State-Boston retirement system other than teachers.
- (J) Subdivision (8) of said section 22 of chapter 32, as so appearing, is hereby amended by
- striking out the last sentence of paragraph (a) and inserting in place thereof the following
- sentence:- The assets of the state employees' retirement system, the teachers' retirement system
- and assets of the State-Boston retirement system attributable to teachers who are members of
- said system shall be held in the PRIT Fund.
- 203 (K) Section 23 of said chapter 32, as so appearing, is hereby amended by striking out subdivision
- 204 (1) and inserting in place thereof the following subdivision:-
- 205 (1) (a) The funds of the state employees' retirement system, the teachers' retirement system and
- assets of the State-Boston retirement system attributable to teachers who are members of that
- system shall be held in the PRIT Fund. The board of each such system shall annually, on or
- before May first, file in the office of the commissioner, on a form prescribed by the
- 209 commissioner, a sworn statement of the financial condition of the system as of December thirty-
- 210 first of the previous year and of all the financial transactions of the system during the previous
- 211 year. The commissioner may, for cause shown, extend the time for filing any such statement.
- 212 (b) Notwithstanding any general or special law to the contrary, assets of the State-Boston
- 213 retirement system attributable to teachers who are members of the system shall be invested in the
- 214 PRIT Fund, and for purposes of those assets and the payment of benefits to those teachers and
- 215 their beneficiaries, the State-Boston retirement system shall be considered a participating system
- 216 in the PRIT Fund, but the system shall not receive a share of any appropriations made under
- section 22B and paragraph (b) of subdivision (8) of section 22, and the board of the system shall
- 218 not be able to revoke this participation.
- 219 (L) Notwithstanding any general or special law to the contrary, in determining the amount of
- assets of the State-Boston retirement system to be transferred to the Pension Reserves Investment
- Trust Fund under this section, the initial percentage of assets attributable to teachers who are
- members of said system shall be that which is set forth in the actuarial valuation of the State-
- 223 Boston retirement system as of January 1, 2008 and approved by the actuary. This percentage
- shall be applied to the total assets of the system on a market value basis, and the amount

225 226 227 228 229 230 231 232 233 234 235 236 237 238	attributable to teachers shall be calculated as of the end of the month preceding the date of the initial transfer of assets. If all assets attributable to teachers who are members of this system, as determined above, are not transferred in the initial transfer, the remaining amount of assets shall be determined by subtracting from the total percentage of assets to be transferred set forth in said actuarial valuation the percentage of assets previously transferred and applying that percentage to the market value of the assets of said system as of the end of the month preceding the date of the subsequent transfer. Any remaining amounts to be transferred shall be determined in the same manner until the percentage is zero. The State-Boston retirement system shall report to the actuary, and the actuary shall approve the calculation made under this section at the time of each transfer. Transfer of 90 per cent of the assets attributable to teachers under this section shall be completed within 24 months after this act takes effect. Transfer of all assets attributable to teachers under this subsection shall be completed within 48 months after this section takes effect unless the secretary of administration and finance authorizes a later date for the completion of the asset transfer.
239 240 241 242 243 244 245 246 247 248 249 250	(M) Subsections (A) to (D), inclusive, and sections (G) to (L), inclusive, of this section shall take effect upon its passage. Sections (E) and (F) shall take effect on July 1, 2010, and the final reimbursement by the commonwealth under paragraph (c) of subdivision (2) of section 20 of chapter 32 of the General Laws shall be in accordance with said paragraph in all respects except that the payment shall be made directly to the State-Boston retirement system and applied in accordance with the most recent funding schedule approved by the state actuary under section 22 of said chapter 32. The funds for the final reimbursement under paragraph (c) of subdivision (2) of section 20 of said chapter 32 shall be paid from monies transferred from the General Fund by the comptroller to the teachers' retirement system to meet the system's fiscal year 2010 pension obligation in accordance with subdivision (1) of section 22C of chapter 32. This payment shall be a reimbursement for fiscal year 2009 Boston teacher pension benefits paid by the State-Boston retirement system.
251	Housing Development Incentive Program
252 253	SECTION 7. (A) The General Laws are hereby amended by inserting after chapter 40T the following chapter: -
254	CHAPTER 40U.
255	Housing Development Incentive Program.
256 257	Section 1. As used in this chapter, the following words shall, unless the context clearly requires otherwise, have the following meanings:
258 259	"Certified housing development project", a housing development project that has been approved by the department for participation in the housing development incentive program.

- 260 "Department", the department of housing and community development established by chapter
- 261 23B.
- "Gateway municipality" shall have the same meaning as in section 3A of chapter 23A.
- 263 "Housing development incentive program" or "HDIP" or "program", the program established by
- 264 this chapter to promote increased residential growth, expanded diversity of housing supply,
- 265 neighborhood stabilization, and economic development within housing development zones in
- 266 gateway municipalities.
- 267 "Housing development zone," or "HD zone", a zone designated by a gateway municipality which
- shall be characterized by a need for multi-unit market rate residential properties.
- 269 "Housing development project," a multi-unit residential rehabilitation project that is located in a
- 270 housing development zone within a gateway municipality and once rehabilitated, shall contain at
- least 20% market rate units.
- 272 "Market rate residential unit", a residential unit with no other subsidy, except credits granted
- 273 under this program, and priced for households above 110% of the municipality's household
- 274 median income.
- 275 "Sponsors" shall have the same meaning as in section 25 of chapter 23B.
- 276 "Qualified substantial rehabilitation expenditure," the cost of substantial rehabilitation meeting
- 277 the criteria established in this chapter:
- "Substantial rehabilitation" and "substantially rehabilitated", excluding the purchase of the
- 279 property, the needed major redevelopment, repair and renovation of a property, as determined by
- 280 the department of housing and community development.
- Section 2. The department may from time to time designate one or more areas of a gateway
- municipality as an HD Zone, and take actions necessary or appropriate thereto, upon receipt of a
- 283 municipal application requesting such designation and representing that the municipality, based
- on its own independent investigation, has determined that the area proposed for designation has a
- 285 need for multi-unit residential properties. The application shall include a plan with a detailed
- description of the construction, reconstruction, rehabilitation and related activities, public and
- private, contemplated for the zone as of the date of the adoption of the zone plan.
- Section 3. Pursuant to section 5M of chapter 59, the department may approve a municipality's
- application for a tax exemption for a housing development project located within an approved
- 290 housing development zone.
- 291 Section 4. (a) A project may be eligible to be a certified housing development project under this
- 292 program if the proposed project:

- 293 (1) contains 2 or more residential units; but the project may be a mixed-use development that
- includes commercial uses in addition to residential units;
- 295 (2) contains no more than 50 market rate residential units;
- 296 (3) is located in a designated or proposed HD zone;
- 297 (4) will contain at least 20 per cent market rate units upon completion of the rehabilitation,
- 298 to be sold or leased;
- 299 (5) has received from the municipality a property tax exemption under section 5M of chapter
- 300 59; and
- 301 (6) is a substantial rehabilitation of an existing property.
- 302 (b) The department may from time to time approve 1 or more housing development projects,
- located in HD zones designated under section 2, as certified projects, and take actions necessary
- or appropriate thereto, upon compliance with the following:
- 305 (1) receipt of a project proposal requesting such designation from the municipality, submitted
- in a timely manner, in the form and with the information that the department prescribes,
- supported by independently verifiable information and signed under the penalties of perjury by a
- 308 person authorized to bind the sponsors;
- 309 (2) receipt of an executed agreement by the municipality which contains a tax exemption
- under section 5M of chapter 59 and section 4 of this chapter;
- 311 (3) receipt with written approval by the municipality of a request for a designation of the
- project as a certified project for a specified number of years, which shall be not less than 5 nor
- more than 20 years;
- 314 if the municipality has found, based on the information submitted with the project proposal and
- additional investigation that the municipality shall make and incorporate in a formal written
- determination, that the project as described in the proposal and all documentation submitted with
- 317 it:
- 318 (i) is consistent with and can reasonably be expected to benefit significantly from the
- 319 gateway municipality's plans relative to the project property tax exemption;
- 320 (ii) together with all other projects previously certified and located in the same project HDIP
- zone, will not overburden the municipality's supporting resources; and
- 322 (iii) together with the municipal resources committed thereto, will, if certified, have a
- reasonable chance of increasing residential growth, diversity of housing supply, and supporting

- economic development, and promoting neighborhood stabilization in one of the municipality's
- 325 housing development zones of the municipality as advanced in said proposal.
- 326 (c) The department shall evaluate and either grant or deny any application for project
- certification submitted by a municipality within 90 days after the date of its receipt of a complete
- 328 application. The department's failure to do so shall result in approval of the project for a term of
- 329 20 years. Approval of a project because of the department's failure to act within 90 days shall not
- constitute approval by the department of any tax incentives provided under chapter 62 or 63.
- 331 (d) The department may impose a fee for the processing of applications for the certification of
- any project under this section.
- (1) A certified project shall retain its certification for the period specified by the
- department in its certification decision unless the certification is revoked before the expiration of
- 335 the specified period. The certification of a project may be revoked only by the department and
- only upon: (a) a petition of the municipality in which the project is located, or the petition of the
- director of the department; and (b) the independent investigation and determination of the
- department that representations made by the sponsors in the project proposal are materially at
- variance with the conduct of the sponsors after the certification and the variance is found to
- 340 frustrate the public purposes that such certification was intended to advance. Upon such a
- revocation, the commonwealth and the municipality shall have causes of action against the
- sponsors for the value of any economic benefit received by the sponsors before or after the
- 343 revocation.
- 344 (2) Under this section, revocation shall take effect on the first day of the tax year in which the
- department determines that a material variance commenced. The commissioner of revenue may,
- as of the effective date of the revocation, disallow any credits, exemptions or other tax benefits
- 347 allowed by the original certification under this section. The commissioner of revenue shall issue
- regulations to recapture the value of any credits, exemptions or other tax benefits allowed by the
- 349 certification under this section.
- 350 (3) The department shall review each certified project at least once every 2 years. Annually, on
- or before the first Wednesday in December, the department shall file a report detailing its
- findings of the review of all certified projects that it evaluated in the prior fiscal year with the
- commissioner of revenue and with the joint committee on revenue and the joint committee on
- 354 housing and community development.
- 355 Section 5. (a) The department may award to a sponsor of a certified project tax credits available
- under subsection (q) of section 6 of chapter 62 and section 38BB of chapter 63 not to exceed 10
- per cent of the cost of qualified substantial rehabilitation expenditures of the market rate units in
- 358 the project. The amount and duration of the credit awarded shall be based on the following
- 359 factors:

- 360 (1) the need for residential development and diversity of housing supply in the gateway
- 361 municipality;
- 362 (2) the extent to which the project will encourage residential development, expansion of
- diversity of housing supply, support neighborhood stabilization, and promote economic
- development in the zone; and
- 365 (3) the percentage of market rate units contained in the project.
- 366 (b) To be a qualified substantial rehabilitation expenditure, the sponsor shall receive from the
- 367 department:
- 368 (1) an initial certification by department that the project meets the definition of certified
- 369 housing development project;
- a second certification by the department, to be issued before construction, certifying that
- if completed as proposed, the rehabilitation work will meet the standards required for a certified
- 372 rehabilitation; and
- 373 (3) a final certification by the department, issued when the construction is completed,
- certifying that the work was completed as proposed and that the costs are consistent with the
- work completed, and when occupancy of the entire structure or some identifiable portion of the
- 376 structure is permitted. A final certification shall be acceptable as proof that the expenditures
- related to such construction qualify as qualified rehabilitation expenditures for purposes of the
- 378 credit allowed under this section.
- 379 (c) The department may, limit any incentive or credit available to a project pursuant to
- subsection (q) of section 6 of chapter 62 and section 38BB of chapter 63 to a dollar amount or in
- any other manner.
- 382 (B) Chapter 59 of the General Laws is hereby amended by inserting after section 5L the
- 383 following section:-
- Section 5M. A gateway municipality, as defined in section 1 of chapter 40U, may, by vote of its
- legislative body, subject to the charter of the municipality, establish an exemption in an amount
- not less than 50 and not more than 100 per cent of the value of the market rate units contained in
- a certified housing development project within a housing development zone under chapter 40U,
- for a period of not less than 5 years and not more than 20 years. For the purposes of this section,
- market rate shall be as defined in section 1 of chapter 40U. This exemption shall be approved by
- 390 the department of housing and community development. The department shall adopt regulations
- 391 to carry out this section.
- 392 (C) The second paragraph of paragraph (1) of subsection (g) of section 6 of chapter 62 of the
- General Laws, inserted by section 21 of chapter 166 of the acts of 2009, is hereby amended by

- striking out, in the first, second, and third sentences, the figure "\$25,000,000" and inserting in
- 395 place thereof the following figure:- \$20,000,000.
- 396 (D) Said section 6 of chapter 62 is hereby amended by inserting after subsection (p) the
- 397 following subsection: -
- 398 (q) (1) A credit shall be allowed against the tax liability imposed by this chapter, to the extent
- awarded by the department of housing and community development, in this subsection called
- DHCD, for a certified housing development project, as defined in chapter 40U, in an amount up
- 401 to 10 per cent of the cost of qualified substantial rehabilitation expenditures of the market rate
- 402 units within the projects, as defined in section 1 of chapter 40U. The credit under this subsection
- shall be allowed for the taxable year in which DHCD gives the commissioner written notification
- of completion of the certified housing development project.
- 405 (2) Taxpayers eligible for the this credit may, with prior notice to and in accordance with
- 406 regulations adopted by the commissioner of revenue, transfer the credits, in whole or in part, to
- any individual or entity, and the transferee shall be entitled to apply the credits against the tax
- 408 with the same effect as if the transferee had incurred the qualified rehabilitation expenditures
- 409 itself. If the sponsor of the certified housing development project is a partnership or a limited
- 410 liability company taxed as a partnership, the credit, if transferred must be transferred by the
- 411 partnership or the limited liability company. If the credits allowed to a partnership, a limited
- 412 liability company taxed as a partnership or multiple owners of property are not transferred they
- shall be passed through to the persons designated as partners, members or owners, respectively,
- pro rata or pursuant to an executed agreement among the persons designated as partners,
- 415 members or owners documenting an alternative distribution method without regard to their
- sharing of other tax or economic attributes of the entity. Credits passed through to individual
- partners and members are not transferable.
- 418 (3) If the credit allowable for any taxable year exceeds the taxpayer's tax liability for that tax
- 419 year, the taxpayer may carry forward and apply in any subsequent taxable year, the portion, as
- reduced from year to year, of those credits which exceed the tax for the taxable year; but in no
- event shall the taxpayer apply the credit to the tax for any taxable year beginning more than 5
- 422 years after the taxable year in which DHCD gives the commissioner written notification of
- completion of the certified housing development project. If the credit is transferred by the
- 424 taxpayer, the carryover provisions applicable to the transferee apply.
- 425 A transferee shall use the credit in the year it is transferred. If the credit allowable for any taxable
- 426 year exceeds the transferee's tax liability for that tax year, the transferee may carry forward and
- apply in any subsequent taxable year, the portion, as reduced from year to year, of those credits
- which exceed the tax for the taxable year; but in no event shall the transferee apply the credit to
- 429 the tax for any taxable year beginning more than 5 years after the taxable year in which DHCD

- 430 gives the commissioner written notification of completion of the certified housing development
- 431 project.
- 432 (4) For any certified housing development project, qualified rehabilitation expenditures
- applicable to this credit shall be treated for purposes of this subsection as made on the date that
- 434 DHCD gives the commissioner written notification of completion of the certified housing
- 435 development project.
- 436 (5) The total amount of credits that may be authorized by DHCD in a calendar year pursuant to
- this subsection and section 38BB of chapter 63 shall not exceed \$5,000,000 and shall include: (1)
- credits granted during the year pursuant to this subsection or said section 38BB of said chapter
- 439 63; (2) carryforwards of credits from prior years pursuant to this subsection or said section 38BB
- of said chapter 63, to the extent that such credit carryforwards are estimated by the commissioner
- 441 to offset tax liabilities during the year. Any portion of the \$5,000,000 annual cap not awarded by
- DHCD in a calendar year shall not be applied to awards in a subsequent year. DHCD shall
- provide the commissioner of revenue with any documentation that the commissioner requires to
- confirm compliance with the annual cap and the commissioner shall provide a report confirming
- compliance with the annual cap to the secretary of administration and finance and the secretary
- of housing and economic development.
- 447 (6) The commissioner, in consultation with DHCD, shall adopt regulations to carry out this
- subsection.
- 449 (E) The second paragraph of subsection (a) of section 38N of chapter 63, inserted by section 23
- of chapter 166 of the acts of 2009, is hereby amended by striking out, in the first, second, and
- 451 third sentences, the figure "\$25,000,000" and inserting in place thereof the following figure:-
- 452 \$20,000,000.
- 453 (F) Said chapter 63 is hereby further amended by inserting after section 38AA the following
- 454 section: -
- Section 38BB. (a) A credit shall be allowed against the tax liability imposed by this chapter, to
- 456 the extent awarded by the department of housing and community development, in this section
- called DHCD, for a certified housing development project, as defined in chapter 40U, in an
- amount up to 10 per cent of the cost of qualified substantial rehabilitation expenditures of the
- market rate units within the project, as defined in section 1 of chapter 40U. The credit under this
- section shall be allowed for the taxable year in which DHCD gives the commissioner written
- notification of completion of the certified housing development project.
- 462 (b) Taxpayers eligible for the this credit may, with prior notice to and in accordance with
- regulations adopted by the commissioner, transfer the credits, in whole or in part, to any
- individual or entity, and the transferee shall be entitled to apply the credits against the tax with
- the same effect as if the transferee had incurred the qualified rehabilitation expenditures itself.

- 466 (c) If the credit allowable for any taxable year exceeds the taxpayer's tax liability for that tax
- year, the taxpayer may carry forward and apply in any subsequent taxable year the portion, as
- reduced from year to year, of those credits which exceed the tax for the taxable year; but in no
- event shall the taxpayer apply the credit to the tax for any taxable year beginning more than 5
- 470 years after the taxable year in which DHCD gives the commissioner written notification of
- completion of the certified housing development project. If the credit is transferred by the
- 472 taxpayer, the carryover provisions applicable to the transferee apply.
- A transferee shall use the credit in the year it is transferred. If the credit allowable for any taxable
- 474 year exceeds the transferee's tax liability for that tax year, the transferee may carry forward and
- apply in any subsequent taxable year, the portion, as reduced from year to year, of those credits
- which exceed the tax for the taxable year; but in no event shall the transferee apply the credit to
- 477 the tax for any taxable year beginning more than 5 years after the taxable year in which DHCD
- 478 gives the commissioner written notification of completion of the certified housing development
- 479 project.
- 480 (d) For any certified housing development project, qualified rehabilitation expenditures
- applicable to this credit shall be treated for purposes of this section as made on the date that
- 482 DHCD gives the commissioner written notification of completion of the certified housing
- 483 development project.
- 484 (e) The total amount of credits that may be authorized by DHCD in a calendar year under this
- section and subsection (q) of section (6) of chapter 62 shall not exceed \$5,000,000 and shall
- 486 include: (1) credits granted during the year pursuant to this section or said subsection (q) of
- section 6 of chapter 62; (2) carryforwards of credits from prior years pursuant to this section or
- said subsection (q) of section (6) of chapter 62, to the extent that such credit carryforwards are
- estimated by the commissioner to offset tax liabilities during the year. Any portion of the
- \$5,000,000 annual cap not awarded by the DHCD in a calendar year shall not be applied to
- awards in a subsequent year. The DHCD shall provide the commissioner of revenue with any
- documentation that the commissioner requires to confirm compliance with the annual cap and
- 493 the commissioner shall provide a report confirming compliance with the annual cap to the
- 494 secretary of administration and finance and the secretary of housing and economic development.
- 495 (f) The commissioner, in consultation with DHCD, shall adopt regulations to carry out this
- 496 section.

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- 497 (G) Subsections (C) and (E) shall take effect on January 1, 2011. The remaining subsections
- 498 shall take effect upon passage and shall apply to qualified substantial rehabilitation expenditures
- incurred on or after their effective date.

501	SECTION 8. (A) The fifth paragraph of section 108L of chapter 41 of the General Laws, as
502	appearing in the 2008 Official Edition, is hereby amended by inserting after the first sentence the
503	following 2 sentences:- Notwithstanding the previous sentence, and notwithstanding any general
504	or special law to the contrary, an employee of a city or town police department who is covered
505	by this section shall be entitled to ½ the amount of such payments during the employing city's or
506	town's fiscal year. The employee's entitlement to the remaining ½ of the amount of such
507	payments shall be conditioned upon the commonwealth's satisfying its reimbursement obligation
508	under the first sentence of this paragraph, and that amount shall not be due to the employee
509	unless the commonwealth makes the reimbursement payment to the employing city or town, and
510	then only to the extent of the percentage of the amount that is actually paid to the employing city
511	or town.
512	(B) In a city or town in which an existing collective bargaining agreement provides for payment
513	of the full amount of career incentive salary increases without regard to reimbursement by the
514	commonwealth, subsection (A) shall not take effect until that agreement expires.
515	Temporarily Limit Film Tax Credits
516	SECTION 9. (A) Subsection (l) of section 6 of chapter 62 of the General Laws, as appearing in
517	the 2008 Official Edition, is hereby amended by adding the following paragraph:-
518	(8) Notwithstanding any other provision of this section, the cumulative amount of credits
519	allowed under this subsection together with section 38X of chapter 63 for all productions, shall
520	not exceed \$50,000,000 for credits deemed attributable to the fiscal year July 1, 2010 through
521	June 30, 2011 and shall not exceed \$50,000,000 for credits deemed attributable to the fiscal year
522	July 1, 2011 through June 30, 2012.
523	(B) Section 38X of chapter 63 of the General Laws, as so appearing, is hereby amended by
524	adding the following subsection:-
525	(g) Notwithstanding any other provision of this section, the cumulative amount of credits
526	allowed under this section together with subsection (l) of section 6 of chapter 62 for all
527	productions, shall not exceed \$50,000,000 for credits deemed attributable to the fiscal year July
528	1, 2010 through June 30, 2011 and shall not exceed \$50,000,000 for credits deemed attributable
529	to the fiscal year July 1, 2011 through June 30, 2012.
530	(C) In order to implement paragraph (8) of subsection (l) of section 6 of chapter 62 and
531	subsection (g) of section 38X of chapter 63 of the General Laws, with respect to the fiscal years
532	July 1, 2010 through June 30, 2011 (in this section called FY 2011) and July 1, 2011 through
533	June 30, 2012 (in this section called FY 2012) the department of revenue shall issue and
534	implement rules or guidelines which may include but are not limited to the following:

- 535 (1) Any motion picture production company (in this subsection called a "production company")
- seeking a credit for a production that commences filming after January 27, 2010 and before
- January 28, 2011, shall file a notice (in this subsection called a "production notice") with the
- department, stating the amount of estimated expenses qualifying for the credit for the production
- and such other information required by the department. Any production company seeking a
- credit for a production that commences filming after January 27, 2011, and before January 28,
- 541 2012, shall file a production notice after January 27, 2011 with the Department, stating the
- amount of estimated expenses qualifying for the credit for the production and such other
- information required by the department.
- 544 (2) Production notices received by the department after January 27, 2010 and before January 28,
- 545 2011 shall be considered to be attributable to FY 2011 and shall reduce the available credit for
- 546 FY 2011, as first reduced by amounts of credits attributable to FY 2011 as described in
- paragraph (5) of this subsection (C), in the order in which they are received, by not more than the
- amount of the credit calculated with respect to the estimated qualifying expenses stated in the
- notices. Production notices received by the Department after January 27, 2011 and before
- January 28, 2012, shall be considered to be attributable to FY 2012 and shall reduce the available
- credit for FY 2012, in the order in which they are received, by not more than the amount of the
- credit calculated with respect to the estimated qualifying expenses stated in the notices.
- 553 (3) A production company shall not be allowed a credit for a production commencing filming
- after January 27, 2010, and before January 28, 2012, unless filming commences within 90 days
- after the department has responded favorably to the notice and any credit shall not be allowed in
- excess of the amount of credit calculated with respect to the estimated qualifying expenses stated
- in the notice. A production company that does not commence filming within the required 90 day
- 558 period will not be allowed a credit for that production and the credit otherwise attributable to that
- production will be available to other productions subject to the notice procedures and credit
- limits contained in this subsection (C).
- 561 (4) All productions commencing filming after January 27, 2010, and before January 28, 2012,
- are subject to the notice procedures and credit limits provided in this subsection (C) and shall not
- 563 qualify for any credit under subsection (1) of section 6 of chapter 62 or section 38X of chapter 63
- in any fiscal year except as allowed through such notice procedures and subject to such credit
- 565 limits.
- 566 (5) Credit amounts associated with productions that commenced filming in the commonwealth
- before January 28, 2010, are not subject to the credit caps for FY 2011 or FY 2012 if credit
- applications for such productions are received by the department on or before March 15, 2010.
- 569 Credit amounts associated with productions that commenced filming in the commonwealth
- before January 28, 2010, shall be treated as credits attributable to FY 2011, regardless of the
- 571 production dates to which such credit applications relate, if credit applications for such
- 572 productions are not received by the department by March 15, 2010. However, credits

- attributable to FY 2011 for productions commencing filming before January 28, 2010, shall be
- allowed before credits for productions that commence filming at a later date.
- 575 (6) The department shall not, before July 1, 2012, issue any credit certificate to a production
- 576 company that commences filming after January 27, 2012 and before July 1, 2012.

#### 577 DOR Administrative Provisions

- 578 SECTION 10. (A) Section 9 of chapter 62C of the General Laws, as appearing in the 2008
- Official Edition, is hereby amended by striking out the first sentence, and inserting in place
- thereof the following sentence:- If a person, corporation, employer, or vendor fails to file a
- return required by section 6, 7, 10 or 11, or subsection (h) of section 16, a justice of the supreme
- judicial court or the superior court, on petition of the commissioner, shall issue an order in the
- 583 nature of mandamus requiring that person, corporation, employer, or vendor to file that return.
- (B) Subsection (k) of section 16 of said chapter 62C, as so appearing, is hereby amended by
- adding the following 5 sentences:- In addition, each such person shall on or before March 20 of
- each year file an information return for the prior calendar year containing the information and in
- 587 the form that the commissioner may by rule or regulation require, including but not limited to the
- total monthly sales amount to each person to whom it has made sales, exclusive of deposits
- required by sections 321 to 327, inclusive, of chapter 94, and identifying information for those
- 590 purchasers. If a person fails to file the information return required by this subsection, he shall be
- liable for a penalty of \$1,000 for each such failure. The penalty shall be considered assessed by
- the commissioner's issuance of a notice to the taxpayer setting out the amount of the penalty and
- 593 the period for which the information return was due. No other notice nor any demand for
- 594 payment shall be required as a prerequisite to the imposition or collection of a penalty imposed
- under this subsection, which shall be collected in the same manner as a tax. A penalty imposed
- by the commissioner for a failure to file an information return under this subsection shall be
- subject to subsection (f) of section 33 relative to waiver of penalties.
- 598 (C) Section 21 of said chapter 62C is hereby amended by inserting after the words "subsections
- 599 (a)", in line 19, as so appearing, the following:-, (e).
- 600 (D) The first paragraph of section 24 of said chapter 62C, as so appearing, is hereby amended by
- adding the following 3 sentences:- The taxpayer shall provide to the commissioner all
- accounting records and information in electronic format, as requested by the commissioner, to
- the extent that the taxpayer maintains such records in electronic format. If the commissioner
- determines that in more than half of the tax periods open to assessment under subsection (b) of
- section 26, there has been an omission from income or tax exceeding 25 per cent as described in
- subsections (h) and (i) of said section 26, a presumption shall arise that there has also been such
- an omission in additional periods which may be assessed under said subsections (h) and (i). The
- presumption may be rebutted only by the production of adequate books, papers, records and
- other data of that taxpayer relating to those periods.

610 611	(E) Section 37C of said chapter 62C, as so appearing, is hereby amended by adding the following paragraph:-
612 613 614 615 616	(g) Communications between or among employees or contractors of the department of revenue with regard to proposed or completed settlements under this section shall be confidential and not subject to disclosure to the taxpayer or any other party, but these communications may be disclosed to the attorney general in conjunction with the review or reporting of settlements as provided in this section.
617 618 619 620 621 622	(F) Section 70 of said chapter 62C, as so appearing, is hereby amended by striking the second sentence and inserting in place thereof the following sentence:- These summonses shall be served in the same manner as summonses for witnesses in criminal cases issued on behalf of the commonwealth, and all laws relative to summonses in those cases, including but not limited to the attorney work-product rules applicable under criminal procedure, shall apply to summonses issued under this section.
623 624	(G) Clause (c) of paragraph 5 of section 30 of chapter 63 of the General Laws, as so appearing, is hereby amended by striking subclause (iii).
625 626	(H) Said paragraph 5 of said section 30 of said chapter 63 of the General Laws, as so appearing, is hereby amended by adding the following two clauses:-
627 628 629	(d) Notwithstanding any other provision of this section, in the case of a business corporation, losses incurred before the corporation becomes subject to tax liability in this commonwealth shall not be allowed.
630 631 632 633 634 635 636 637	(e) Notwithstanding any other provision of this section, when a net operating loss is otherwise allowed to a corporation under this chapter, the loss is to be determined and carried forward by multiplying the loss by the corporation's apportionment percentage as determined under this chapter for the taxable year in which the loss is sustained, with respect to the business that generated the loss, and is to be deducted by the corporation from its taxable net income allocated or apportioned to the commonwealth. The commissioner shall adopt rules or regulations to implement this section and to coordinate the application of this section with the other provisions of this chapter.
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639 640	(I) Subsections (G) and (H) shall be effective for net operating losses and loss carryforwards determined or claimed as a deduction in tax years beginning on or after January 1, 2009. The

Extend Lead Paint Law to Child-Occupied Facilities

commissioner of revenue may adopt rules or regulations to address any transition issues in

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implementing this section.

644 645 646	SECTION 11. (A) Section 189A of chapter 111 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting after the definition of "Advisory committee" the following definition:-
647 648 649 650 651 652 653	"Child-occupied facility", a building or portion of a building, constructed before 1978, visited regularly by the same child, under 6 years of age, on at least 2 different days within any week from Sunday to Saturday, inclusive, if each day's visit lasts at least 3 hours, the combined weekly visits last at least 6 hours, and the combined annual visits last at least 60 hours. Child-occupied facilities may include, but are not limited to, day care centers, preschools and kindergarten classrooms. Child-occupied facilities may be located in residential premises or in public or commercial buildings.
654 655	(B) Section 197B of said chapter 111, as so appearing, is amended by inserting after the word "premises", in line 34, the following words:- or child-occupied facility.
656 657 658 659 660 661	(C) Subsection (c) of said section 197B of said chapter 111, as so appearing, is hereby amended by striking out the last sentence and inserting in place thereof the following sentence:- The department shall also, in consultation with the director, adopt regulations specifying licensing requirements and safety procedures to be used by all persons employed in performing renovations or rehabilitation, in a residential premises or child-occupied facility, in a manner that disturbs paint, plaster or other materials containing dangerous levels of lead.
662 663	(D) Said section 197B of said chapter 111, as so appearing, is amended by inserting after the word "premises", in line 108, the following words:- or child-occupied facility.
664	Remedying Failure to Provide Veterans' Benefits
665 666	SECTION 12. Section 2 of chapter 115 of the General Laws, as appearing in the 2008 Official Edition, is hereby amended by inserting after the tenth paragraph the following paragraph:-
667 668 669 670 671 672	Whenever a city or town or its veterans' agent fails to comply with this chapter or any other statute or regulation providing services to veterans, the commissioner may, after appropriate written notice and a reasonable opportunity to remedy the failure, provide appropriate services to veterans in that city or town by way of a contract or other appropriate means. He shall certify in writing the total cost of providing these services, including any administrative costs, and deduct that amount from any reimbursements due to that city or town from the department.
673	Allowing Community Colleges to Use State College Building Authority
674 675 676 677 678	SECTION 13. (A) Subsection (h) of section 1 of chapter 703 of the acts of 1963, as amended by section 11 of chapter 72 of the acts of 2007, is hereby further amended by striking out the words "any of the following public institutions of higher education: Bridgewater State College, Fitchburg State College, Framingham State College, the Massachusetts College of Art and Design, the Massachusetts Maritime Academy, the Massachusetts College of Liberal Arts, Salem

679 680 681	State College, Westfield State College, Worcester State College" and inserting in place thereof the following words:- any public institution of higher education listed in section 5 of chapter 15A of the General Laws, except the University of Massachusetts and its campuses.
682 683 684 685	(B) The first sentence of section 3 of chapter 703 of the acts of 1963, as appearing in section 2 of chapter 290 of the acts of 1998, is hereby amended by inserting after the word "commonwealth" the following words:-; but the Authority shall not provide housing facilities at community colleges.
686	Extend Workforce Training Fund
687 688 689	SECTION 14. Section 25 of chapter 175 of the acts of 1998 is hereby amended by striking out the figure "2010", as appearing in section 78 of chapter 123 of the acts of 2006, and inserting in place thereof the following figure:- 2012.
690	Worcester Veterans Shelter
691 692 693 694	SECTION 15. (A) The first sentence of section 2 of chapter 441 of the acts of 2002 is hereby amended by striking out the words "for a term not to exceed 30 years" and inserting in place thereof the following words:-, or its successors and assigns, for a term, including any extensions, not to exceed 60 years".
695	(B) Said Chapter 441 is hereby further amended by adding the following section:-
696 697 698 699 700 701 702 703 704 705	Section 7. Notwithstanding any general or special law to the contrary, the commissioner of capital asset management and maintenance, in consultation with the adjutant general of the military division, may grant, or may join with Massachusetts Veterans, Inc., in granting, an affordable housing restriction on the property described in section 2 to the community economic development assistance corporation, the Massachusetts housing partnership fund board, and the commonwealth acting by and through the department of housing and community development pursuant to chapter 121D of the General Laws, by its administrator the Massachusetts housing finance agency, and to their successors and assigns. This affordable housing restriction shall be on terms and conditions that the commissioner, in consultation with the adjutant general, determines.
706	April Date for Public Health Benefit Employer Report
707 708 709	SECTION 16. The last sentence of section 304 of chapter 149 of the acts of 2004 is hereby amended by striking out the word "February" and inserting in place thereof the following word:-April.
710	EEC Transferability
711 712	SECTION 17. (A) Item 3000-4050 of section 2 of chapter 27 of the acts of 2009 is hereby amended by striking out the words "30 days before the transfer; and provided further, that not

713 714	more than 3 per cent of any item may be transferred in fiscal year 2010" and inserting in place thereof the following words:- 15 days before the transfer.
715 716 717 718	(B) Item 3000-4060 of said section 2 of said chapter 27 is hereby amended by striking out the words "30 days before the transfer; provided further, that not more than 3 per cent of any item may be transferred in fiscal year 2010" and inserting in place thereof the following words:- 15 days before the transfer ".
719	State Police Chargeback Amounts
720 721 722	SECTION 18. (A) Item 8100-0006 of section 2 of said chapter 27 of the acts of 2009 is hereby amended by striking out the figure "\$19,000,000" and inserting in place thereof the following figure:- \$27,500,000.
723 724	(B) Item 8100-0002 of section 2B of said chapter 27 is hereby amended by striking out the figure "\$6,481,785" and inserting in place thereof the following figure:- \$20,000,000.
725	DOC Funding Transfer Correction
726 727 728 729 730	SECTION 19. Item 8900-0010 of section 2 of chapter 27 of the acts of 2009 is hereby amended by inserted after the word "services" the following words:-; provided, that the commissioner of correction or designee shall determine the cost of manufacturing motor vehicle registration plates and certify to the comptroller the amounts to be transferred from the Commonwealth Transportation Fund to the General Fund.
731	Enable Debt Refinancing
732 733 734 735 736 737 738 739 740 741	SECTION 20. (a) Notwithstanding any contrary provision of section 53A of chapter 29 of the General Laws, the state treasurer, upon the request of the governor, may issue and sell refunding bonds of the commonwealth under said section 53A of said chapter 29 in an amount sufficient to refund not more than \$300,000,000 of outstanding general obligation bonds of the commonwealth, without a finding by the state treasurer that such refunding will result in present value savings to the commonwealth. This sale shall be accomplished in a manner cost efficient to the commonwealth to the extent reasonably possible. The issuance of refunding bonds under this section shall otherwise be subject to said section 53A, but these bonds shall be issued for a maximum term of years, not exceeding 8 years, that the governor may recommend to the general court pursuant to Section 3 of Article 62 of the Amendments to the Constitution.
742 743 744 745 746	(b) Within 15 days after this refunding sale, the state treasurer and the secretary of administration and finance shall file with the finance advisory board and the house and senate committees on ways and means a report containing statements of (1) net present cost or savings of this refunding, (2) the costs of issuance incurred by the commonwealth pursuant to this refunding, including but not limited to costs for legal counsel, payments, discounts and other incentives

747 748	enhancements, if any, and (3) projected principal and interest debt service costs.
749 750 751 752 753	(c) The costs of issuance may, if appropriate, be paid out of the proceeds of the refunding. The governor shall identify the portion of the debt service attributable to the costs of issuance of the refunding as part of any request for an appropriation for debt service payments resulting from this refunding issue. Any refunding bonds issued under this section shall not be counted as part of "issued indebtedness" for the purposes of the debt ceiling calculation.
754	(d) This section shall expire on June 30, 2011.
755	MassHealth Line-Item Transferability
756 757 758 759 760 761 762	SECTION 21. Notwithstanding any general or special law to the contrary, the secretary of health and human services, with the written approval of the secretary of administration and finance, may authorize transfers from items 4000-0430, 4000-0600, 4000-0700, 4000-0860, 4000-0870, 4000-0875, 4000-0880, 4000-0890, 4000-0891, 4000-0895, 4000-0990, 4000-1400 and 4000-1405 of section 2 of chapter 27 of the acts of 2009 to items 4000-0500 and 4000-0600 of said section 2 for the purpose of reducing any deficiency in item 4000-0500 or 4000-0600, but any such transfer shall take place not later than August 31, 2009.
763	Greyhound Funds
764 765 766 767 768 769	SECTION 22. Notwithstanding any general or special law to the contrary, the commissioner of agricultural resources may award funds in the Greyhound Adoption Trust Fund, established by section 65 of chapter 10 of the General Laws, not obligated as of December 31, 2009, to eligible adoption and rescue organizations within the commonwealth for the care and adoption of retired greyhound track dogs that have schooled or raced at a greyhound racetrack in the commonwealth.
770	Spending from Commonwealth Transportation Fund
771 772	SECTION 23. During fiscal year 2010, appropriations or transfers may be made from the Commonwealth Transportation Fund in anticipation of revenue.
773	Statute of Limitations for Second Injury Fund
774 775 776	SECTION 24. A petition for reimbursement under section 37 of chapter 152 of the General Laws, for which the subsequent personal injury occurred before December 23, 1991, shall be filed not later than 180 days after the effective date of this section.